

Octopus Inheritance Tax Service - Rights Issue Offer

octopusinvestments
A brighter way

What is the Rights Issue Offer?

This Rights Issue is an opportunity for existing shareholders in the Octopus Inheritance Tax Service to top up their investment in the Service, in proportion to their existing holding.

The Service is a discretionary fund management service that invests in one or more unlisted companies. One of the portfolio companies in the Service, has made a 3 for 1 Rights Issue offer. This means that for every existing share you held when the offer was made (3 July 2023), you can subscribe for up to three more shares.

Why is a portfolio company raising money in this way?

The Octopus Inheritance Tax Service invests in companies that target predictable growth over the long term. They are well-diversified businesses, scaling operations by adding incremental assets and businesses into established sectors. The current macro-economic environment provides particularly attractive opportunities to boost asset acquisition and further enhance diversification across the Service's businesses.



Cheque payments must be received:
6 October 2023

**Completed applications and cleared funds
must be received:** 12 October 2023

Key benefits

- Leave more to loved ones - Could help you pass on more wealth to your beneficiaries.
- Further diversification - The current macro-economic environment provides particularly attractive opportunities to accelerate asset acquisition.
- Accelerated two-year clock - Rights taken up in the offer immediately meet the two year holding period required for inheritance tax relief*.

* If you have held your existing investment for more than two years, you can benefit from immediate inheritance tax relief on your top-up investment. If you haven't held your investment for more than two years, your top-up investment should still benefit from accelerated inheritance tax relief.

For example, if you made your original investment one year ago, you only have to wait one year for your entire portfolio (existing and top up investment) to become free from inheritance tax.

If you'd like to take up this opportunity

Please speak to your financial adviser to discuss your options. Your adviser will be able to assess whether the opportunity is right for you and will consider your personal circumstances, including the tax implications of adding to your investment in the Service at this time.

Risks

- The value of an investment, and any income from it, could fall as well as rise. You may not get back the full amount invested.
- Any company we choose to invest in within the Octopus Inheritance Tax Service, is unquoted, not listed on any Stock Exchange, which means that shares can be difficult to sell.
- We invest in companies that we believe qualify for relief from inheritance tax. Tax relief will depend on the portfolio companies maintaining qualifying status. Tax rules could change in the future and tax treatment depends on individual circumstances.

Investors should only subscribe for shares based on information in the product brochure, which can be obtained from octopusinvestments.com. This document does not constitute advice on investments, legal matters, taxation or any other matters. Issued by Octopus Investments Limited, which is authorised and regulated by the Financial Conduct Authority. Registered office: 33 Holborn, London EC1N 2HT. Registered in England and Wales No. 03942880. We record telephone calls. Issued: August 2023.

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